

Finance Act 1979

Schedule IV - Fourth Schedule

The Fourth Schedule

[See section 30]

In the First Schedule to the Additional Duties of Excise Act, in Item No. 4, under "II. Manufactured tobacco -", -

(i) for the entries in the third column against sub-items (2), (3) (i) and (3) (ii), the entries "One hundred per cent. ad valorem. plus ten rupees per thousand.", "Two rupees per thousand." and "One rupees per thousand." shall, respectively, be substituted;

(ii) after sub-item (4), the following sub-items shall be inserted, namely :-

"(5) Chewing tobacco	Ten per cent. ad valorem.
(6) Snuff	Two rupees per kilogram.
(7) Hookah tobacco	Five per cent. ad valorem."